

14 FAH-1 H-600 INVENTORY PROCESS

14 FAH-1 H-610 POST INVENTORY

(CT:PPM-1; 08-11-2004)
(Office of Origin: A/LM)

14 FAH-1 H-611 INVENTORY REQUIREMENTS

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. Periodic verification of all accountable property records is mandatory (i.e., confirmation that quantities on record equal quantities on hand). Section 6 FAM 226.1 requires that a physical inventory (an actual physical count of the property and not just a simple review of the records) be taken at the time of change of occupancy for residence furniture, furnishings, and equipment in use, and annually for all other personal property including expendable and nonexpendable property in stock, repair and maintenance parts, program property, and medical supplies. Special embassy posts (SEPs) shall conduct the inventory biennially, on even-numbered years. Upon completion of a residential inventory, records in the Residential Custodial File must be immediately reconciled. Upon completion of the annual inventory, all central property records are reconciled.

b. Physical inventory and reconciliation requires a minimum of four actions:

- (1) An actual count of the property;
- (2) A comparison of the results of the physical count with balances recorded on property records;
- (3) The resolution of discrepancies (including management approval for record adjustment); and
- (4) Inventory adjustment and posting to the property records.

c. The physical inventory and reconciliation will provide information on the physical existence, location, condition, and use of property items. Problem areas can be identified when the physical inventory reveals such things as:

- (1) Property is not at the location listed in the property records;
- (2) Property which has been damaged or is missing has not been reported;
- (3) Alterations to property such as major equipment modifications have not been recorded on the property records; or
- (4) Differences exist between quantities of items recorded during physical inventory and those shown in the property records.

d. Section 6 FAM 221.2-2, subparagraph b(9), requires that partial verifications (spot counts) be made at least semi-annually. The spot counts are conducted on expendable and nonexpendable property in warehouse stock. To accomplish a spot count, select several items at random, conduct a physical count, and compare the count with the property records. Any discrepancies must receive the same approval and reconciliation action received by discrepancies in the annual inventory (see 14 FAH-1 H-615). The worksheets and related documents are kept in the inventory/reconciliation file for three fiscal years.

e. **State only:** Upon completion of the reconciliation, the accountable property officer (APO) prepares a certification of inventory reconciliation (Part A of Form DS-582, Property Management Report). The report is signed by the APO and the property management officer (PMO), and is retained on file until the remainder of Form DS-582 is completed and submitted (see 6 FAM 229.1). A copy of Form DS-582 shall be retained in the inventory/reconciliation file for three fiscal years.

f. Inventory files contain a copy of any Form DS-127, Receiving and Inspection Report, documenting inventory overages, a copy of any Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID documenting inventory shortages, and a copy of the certificate of inventory reconciliation; and the following nonexpendable property application (NEPA) reports—Automatic Adjustment Report, Comprehensive Report, Visual Report, Inventory Number Report, and Location Table Report, are kept on file in the property office for at least three fiscal years.

14 FAH-1 H-612 ANNUAL INVENTORY

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

A total inventory of all areas, including the warehouse and any other storage areas, is made. If property records are maintained for supplies in the supply room, the items in that room are also counted.

14 FAH-1 H-612.1 Scheduling

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. **Notice to employees:** To minimize the disruptive influence on the office routine, the scheduled dates of the inventory should be announced in advance so that offices expect the inventory team. The notice should contain the following information:

- (1) The starting and estimated completion dates of the inventory;
- (2) Notice that movement of property to other offices is prohibited;
- (3) Property on loan to employees is to be available and identified as a loan item;
- (4) Sensitive and portable items, such as small office machines, binoculars, cameras, etc., which are generally kept in safes, cabinets, desk drawers, credenzas, etc., should be placed in plain sight when the inventory team arrives; and
- (5) Privately owned property, demonstration, and leased property items are to be clearly marked.

b. Inventories are taken annually. It is recommended that the inventory be taken well in advance of the certification due date so that the inventory will be completed and inventory shortages approved and reconciled before the inventory reporting deadline.

14 FAH-1 H-612.2 Planning

14 FAH-1 H-612.2-1 Time Frame

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

Set a definite time frame for completion of the inventory. Too many problems can occur if the inventory is conducted with no definite completion date established. The inventory should be taken in as short a time as possible, but the projected completion date should be realistic. Avoid repeated extension of the completion date.

14 FAH-1 H-612.2-2 Inventory Control

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

(A) Controlling Action Documents

a. It is recommended that a cut-off date be established prior to the warehouse inventory, and all issue/pickup documents be held in the general services office until the inventory has been completed and posted to the property records. The documents are then processed and posted against the new inventory balances. Only emergency requests should be processed, and a record of these should be kept and taken into account in the reconciliation process.

b. Once the cut-off period begins, receiving reports for newly received property at the warehouse should be forwarded to the general services office and held until the completed warehouse inventory has been posted to the property records. The newly received property should be kept in a holding area until the inventory has been completed. If newly received property is placed in the regular stock storage area and is counted by the inventory team, the result will be an inventory overage, because receiving reports will not have been posted to the property records.

(B) Controlling the Inventory Count

The inventory takers should be given a deadline for completing assigned locations, and their actions should be closely monitored by the inventory supervisor to ensure that counts are timely and that no location is overlooked. If deadlines are not met, follow-up action must be taken immediately.

14 FAH-1 H-612.2-3 Sensitive Property And Program Property

(CT:PPM-1; 08-11-2004)

(Uniform State/USAID)

To assure that property such as tools, auto parts, U.S. Government travel requests (GTRs), U.S. Government bills of lading (GBLs), program property (e.g., communications and security equipment), and medical supplies, which may be controlled by a specific office, are not overlooked, the accountable property officer (APO) should initiate contact with the controlling office and agree on who will inventory such property.

14 FAH-1 H-612.2-4 Inventory Team

(CT:PPM-1; 08-11-2004)

(Uniform State/USAID)

(A) Team Selection

a. **Inventory supervisor:** A single individual should be assigned to function as inventory supervisor to manage and control the inventory. The supervisor should have knowledge of the facilities and types of material to be inventoried.

b. **Inventory takers:**

(1) The nonexpendable property application (NEPA) inventory can be taken by a single individual using the bar code scanner;

(2) The individual responsible for keeping the property records should not participate in the physical inventory (see 6 FAM 221.2, paragraph c).

(B) Team Briefing

The inventory supervisor should hold a pre-inventory meeting to:

(1) Instruct that sensitive items, such as small accountable office machines, binoculars, cameras, etc. which are generally kept in safes, cabinets, desk drawers, credenzas, etc., are not overlooked;

(2) Discuss property locations. A location can be an organizational unit or it can be a location within an organizational unit (e.g., room 600). Using the organizational unit as a location will minimize the number of nonexpendable property application (NEPA) locations, but could make it more difficult to recheck a count;

(3) Assign inventory locations to inventory takers;

- (4) Discuss procedures including the starting date, the estimated completion deadline, and where to get additional supplies, if needed;
- (5) Advise whom to contact to resolve any questions;
- (6) Discuss follow up procedures which may be required if any areas are inaccessible to the inventory takers the first time;
- (7) Review the organization structure and layout of areas to be inventoried;
- (8) Discuss property nomenclature;
- (9) Discuss procedures for reporting any damaged property found;
- (10) Instruct teams to ask whether any property is out for repair;
- (11) Establish an orderly move through the location to avoid property being overlooked;
- (12) Instruct that privately owned property is not to be inventoried;
- (13) Instruct that leased property is to be inventoried;
- (14) Discuss property condition codes to be used and how to generally apply them. Because the condition of the property is important to the budget and property replacement process, the inventory takers should appraise the condition of each item counted. If it is obvious that the item is in excellent or good condition, no condition code need be recorded. If the property is in a lesser condition, an appropriate code should be recorded in the NEPA scanner. Post should use NEPA condition codes listed in the NEPA User Manual; and
- (15) Instruct that new property received at the warehouse during inventory is not to be counted (document flow is frozen at this point and data from receiving reports will be posted to the records after the inventory is complete).

14 FAH-1 H-612.2-5 Taking the Inventory

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. The inventory takers should make a detailed survey of each assigned property location, and should record all necessary inventory information. Although a "blind" inventory must be taken (i.e., the count should be made without reference to any previous inventory, property records, or other listing of property), the Inventory Listing by Location Report can be used by the inventory taker. The report will help to prevent

overlooking property items during the count and will provide the recorded condition status for comparison with items being counted. However, for management control purposes, the accountable property officer (APO) shall question any manual entry to the scanner.

b. Prior to the conduct of the physical inventory of the warehouse, the APO should arrange for the warehouse staff to conduct a pre-inventory survey of stock to ensure the best possible stock arrangement to facilitate the inventory count. Survey actions should ensure, at a minimum, that:

(1) Re-warehousing actions are accomplished to consolidate stock locations where feasible so that stock is stored in a minimum number of locations;

(2) Material is properly identified;

(3) Pallet patterns and container quantities are uniform or clearly marked to show where this condition does not exist; and

(4) Markings on containers/cartons are visible and legible.

c. The APO should also instruct warehouse staff that, once the count begins, there is to be no movement of property except newly received property to the holding area.

d. During the warehouse count, items need not be removed from cartons. Count property in cartons, using the identifying information on the exterior of the carton to record the item. The carton should be opened only if there is no external identifying information on the carton.

e. When taking the warehouse inventory, do not overlook:

(1) Property set aside for disposal but for which disposal documents have not yet been prepared, or documents have been prepared but not yet posted to the property records;

(2) Property set aside for repair/refurbishing;

(3) Property turned in, but for which a decision to repair/refurbish or dispose of has not yet been made; and

(4) Property off of the premises for repair/refurbishing.

f. Property received subsequent to the cutoff date should not be counted. Documents for these items will be posted to the property records after the inventory is complete.

g. For nonexpendable property application (NEPA) and USAID's automated system: Posts using NEPA should refer to the NEPA User

Manual; USAID activities should refer to the automated property system's user manual.

h. **Manual inventory process:** Expendable supply worksheet: When preparing the worksheet for expendable supplies, the line item descriptions are listed on the worksheet and correspond to the stock control cards. The expendable supply worksheet should contain four columns. The first column records the stock number of the item; the second records the description; the third records the quantity counted (subdivide the Quantity column into two smaller columns headed "Location 1" and "Location 2" in case stock is located in two places); and the fourth allows for totaling the quantity when entries are made for two locations. A manual inventory worksheet should contain information described in the data fields below.

[1] Location

Enter the location of the property being inventoried. A location for expendable supplies is generally the warehouse or the supply room (if property records for supplies are kept in the supply room).

[2] Page

Enter the individual page number and the total number of pages needed to complete the location (e.g., page 1 of 3). When several inventory pages are involved, one or more could be misplaced. Numbering the pages will ensure that all pages are accounted for. If only one page is involved, enter page 1 of 1; the inventory supervisor will then know that the one page is the only page for that location.

[3] Stock Number

Enter the stock number. It is recommended that preprinted worksheets be prepared using the stock number on the stock control card and in the same sequence.

[4] Description

Enter the description. It is recommended that preprinted worksheets be prepared, using the description on the stock control cards.

[5] Quantity

Enter the quantity counted. Some warehouse stock may be located in more than one place. For example, some of the items in the bin area may be backed up by stock in the bulk storage area. If stock is counted in two locations, enter the counts separately on the worksheet.

[6] Total

If stock was counted in two different locations, enter the total of location 1 and location 2 here.

[7] Inventory Taker

Each member of the inventory taking team must sign.

[8] Date

Enter the date that the physical count is made.

i. **Physical count:** Prior to entering the area to be counted, enter the location, office symbol, and page number on the inventory worksheet. After a location count has been completed, both members of the inventory team sign the worksheets.

j. **Expendable property:** When counting expendable supplies, the stock number, description, and quantity should be called out. Even though the description is already entered on the preprinted worksheet next to the stock number, calling out the description is a precaution against stock being inadvertently placed in the wrong location.

14 FAH-1 H-612.2-6 Reviewing Inventory Worksheets

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

Completed inventory worksheets should be returned to the inventory supervisor. **The inventory supervisor should:**

(1) **Review the sheets for completeness** (i.e., data has been entered in all columns necessary; location, date, etc.);

(2) **Count the sheets.** The sheets should be numbered and any missing sheets should be located immediately. Do not wait until the inventory is completed to attempt to find missing sheets. If it is necessary to send the inventory team back to re-inventory an area, do so immediately; and

(3) **Spot-check results.** After a location has been completed, the inventory supervisor should select a few items and make spot checks to verify the inventory count.

14 FAH-1 H-613 PHYSICAL INVENTORY AND RECONCILIATION FILE

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

The Inventory file will contain a copy of any Form DS-127, Receiving and Inspection Report, documenting any inventory overages; a copy of any Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID documenting inventory shortages; a copy of the signed Form DS-582, Property Management Report; and the following nonexpendable property application (NEPA) reports—Automatic Adjustment Report, Comprehensive Report; Visual Report; Inventory Number Report; and Location Table Report. The file must be kept at post for at least three fiscal years.

14 FAH-1 H-614 RESIDENCE FURNITURE, FURNISHINGS, AND EQUIPMENT

14 FAH-1 H-614.1 General

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. It is not necessary to take an annual physical inventory of property assigned to residences, provided that appropriately signed residential custodial files are kept current (see 6 FAM 226.3). Residence property inventories are taken at the time the residence is newly occupied or vacated.

b. In addition to conducting inventories of residences for ambassador, deputy chief of mission, consul general and consul (when principal officer), chief of mission to an international organization, chief of liaison office, principal officer of a U.S. interest section, USAID principal officer, and special ambassador at the time of a change of occupancy, further inventorying requirements are necessary for Bureau of Overseas Buildings Operations (OBO) purposes (see 6 FAM 773.6).

c. Furniture and furnishings not assigned to a particular residence, such as foyer furniture in an apartment building, are inventoried annually.

14 FAH-1 H-614.2 Residential Custodial File

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. A separate inventory is set up for each residence. The inventory, which is referred to as the Residence Inventory File, is kept in a file folder and consists of the current inventory listing for that residence and copies of all action documents that affect the inventory (e.g., requests for additional property and property turn-in documents). Where property is on the nonexpendable property application (NEPA) for State or USAID's automated property system, a printout of the Inventory Listing by Location Report may be used as the inventory listing.

b. Because the resident is financially responsible for property damage (other than normal wear and tear) caused by the occupant or members of the occupant's household, damaged property must be documented. Therefore, the condition of all property issued to or turned in by residences should be a matter of record. The accountable property officer (APO) should ensure that the property condition is entered on all action documents and, as completed documents are placed in the residence file, the condition of issued and turned-in property should be recorded on the printout or on the inventory list, as appropriate.

c. The warehouse staff should be instructed to enter on the action documents the condition of all turned-in residence property before returning the documents to the general services office. If a returned copy indicates a condition other than normal wear and tear, the condition should be verified, noted on the printout or inventory list, and, if warranted, Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID is prepared and processed.

d. The residence inventory file is maintained until the occupant departs. It is then placed in the inactive files (along with a copy of any Form OF-132 for State or Form AID 534-1 for USAID, that may have been prepared to report missing or damaged property) and kept for three years.

14 FAH-1 H-614.3 Inventorying Property Recorded on State's Nonexpendable Property Application (NEPA) and USAID's Automated Property System

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

Residence inventories shall be kept on the nonexpendable property application (NEPA) for State or USAID's automated property system with all other U.S. Government property.

14 FAH-1 H-614.3-1 Occupant Leaving

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. When an occupant of a residence is due to leave, the general services office shall complete and reconcile the inventory for that residence. This should be accomplished before the departure of the occupant. It is recommended that the occupant accompany the inventory taker. The property may be scanned and reconciled in accordance with the nonexpendable property application (NEPA) for State and USAID's automated property system procedure, or a listing may be made of all property numbers in the residence and the listing reconciled against the NEPA and USAID's automated property system's printout on file for that residence. When making the listing, place a condition code for the item opposite each property number.

b. When the inventory has been reconciled, a new printout of the Inventory Listing By Location Report is made. The printout shall include the following statement:

"I certify that all items listed in this inventory have been returned in good condition and that any determinations of the property management officer or the property survey board have been complied with. The occupant in this residence is hereby relieved of responsibility for the property in the residence."

Fields for the accountable property officer's signature and the date should be included. It is suggested that the system be programmed to print the certification on the printout, or that a rubber stamp be purchased. If all property has been returned in satisfactory condition, the accountable property officer (APO) signs and dates the certification.

c. If possible liability for damages exists, the certification should remain unsigned until all problems have been resolved.

d. After the APO accepts the inventory and signs the new printout, the occupant should be provided with a signed copy of the printout.

14 FAH-1 H-614.3-2 Occupant Arriving

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. Section 6 FAM 226.3 requires that the occupant sign for and assume responsibility for property in the residence. Upon arrival of the occupant, an appointment should be made with the new occupant to accompany a general services office staff member through the residence to verify the existence and condition of all U.S. Government property. When conducting the verification, a copy of the Inventory Listing by Location Report may be taken along to compare against property on hand.

b. If a meeting cannot be arranged, the occupant should be provided with a copy of the Inventory Listing by Location Report so that he or she can verify the inventory before signing for receipt. The printout shall include the following statement:

"I acknowledge receipt of the property listed in this inventory. Except for normal "wear and tear" and circumstances beyond my control, I accept financial responsibility for damage or loss of property caused by me or members of my household. It is understood that the extent of my liability for damages or lost property will be determined by the property management officer or a property survey board."

Fields for the resident's signature and the date should also be included. It is suggested that the system be programmed to print the certification on the printout, or that a rubber stamp be purchased.

c. The inventory must be verified and the statement signed by the new occupant within 30 days after his or her arrival (see 6 FAM 226.3).

d. **USAID only:** For USAID sample residence inventory list, see 14 FAH-1 Exhibit H-614.3-2.

14 FAH-1 H-614.4 Residential Inventory Clearance

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

If the physical inventory reveals shortages or damages other than normal wear and tear, such shortages or damages are payable by the occupant (see 6 FAM 226.3). Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal

Property Disposal Authorization and Report, for USAID shall be prepared to document those shortages or damages.

14 FAH-1 H-615 RECONCILING THE INVENTORY

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. When discrepancies not attributable to errors in record keeping are found between the physical inventory count and the property records balance, the accountable property officer (APO) must take action to resolve those discrepancies. The process may necessitate recounting and/or rechecking acquisition documents, receiving reports, disposal reports, or other property-related documents to determine whether any incorrect entries or omissions have been made to the property records. The quantity and total value of the property involved must justify the time and expense of a recount and reconciling action. The APO will determine whether a recount of a discrepant item is necessary. If a recount is necessary, the action must take place promptly.

b. Action to resolve discrepancies applies to residence inventories, annual expendable and nonexpendable inventories, and spot-check inventories.

14 FAH-1 H-615.1 Reconciliation Action

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

Posts using the nonexpendable property application (NEPA) should refer to the NEPA User Manual. USAID missions should refer to USAID's automated property system user's manual.

14 FAH-1 H-615.2 Discrepancies

14 FAH-1 H-615.2-1 Overages

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. **Inventory overages do not offset inventory shortages.** Overages must be picked up on the property records. When an item that is not on the property records is found during inventory, an attempt should be made to locate the original acquisition document and, if found, the property should be added to the property records using data from the acquisition document. The property is then **not** considered an overage and inventory

sheets are adjusted accordingly. If the original acquisition document cannot be located, Form DS-127, Receiving and Inspection Report, is prepared, listing the items and stating that such action is the result of the physical inventory. Form DS-127 is kept with the inventory file (see 14 FAH-1 H-612).

b. **USAID only:** Forward one copy of the completed Form DS-127 to the USAID controller.

14 FAH-1 H-615.2-2 Shortages

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. Reporting inventory shortages:

(1) Before any property records adjustments for inventory shortages can be made to reflect new balances, all shortages must be approved by a higher management level (see 6 FAM 226.5). The accountable property officer (APO) reports such shortages to the property management officer (PMO), using Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID. See paragraph b of this section for preparation instructions;

(2) The PMO should conduct his or her own investigation of the shortages and take any actions he or she feels necessary to strengthen operating procedures or management controls, to avoid repetition;

(3) Reporting shortages for PMO action:

(a) In cases involving inventory shortage where the dollar value of the shortage does not exceed one percent of the total inventory value, the PMO makes decisions and takes appropriate action (see 6 FAM 226.5). In these instances, the APO has Form OF-132 for State or Form AID 534-1 for USAID prepared in duplicate, listing all of the shortages, with unit cost and line value for each item. A statement explaining actions taken to resolve the discrepancies, and a request for authorization to adjust the property records should also be included. The APO retains the copy and forwards the original to the PMO;

(b) After PMO action is complete, the original is returned to the APO with appropriate comments/instructions;

(c) **USAID only:** If no action is required by the property survey board, forward one copy of Form AID 534-1 to the USAID Controller;

(4) Reporting shortages for property survey board action:

(a) When the value of the shortage exceeds one percent or when fraud or theft is indicated, the case is referred to the property survey board for action (see 6 FAM 226.5). The PMO must forward a copy of Form OF-132 for State or Form AID 534-1 for USAID, including a list of the missing items to the Office of Inspector General, Office of Investigations (OIG/INV). Additionally, if theft or fraud is suspected as accounting for the shortage, the PMO shall also report all such relevant information to that same office;

(b) In these instances, the APO has Form OF-132 for State, or Form AID 534-1 for USAID, prepared in duplicate, listing the shortages, with unit cost and line value for each item. A statement explaining actions taken to resolve the discrepancies, and a request for authorization to adjust the property records should also be included. The APO retains the copy and forwards the original to the PMO. The PMO includes his or her comments to the property survey board and signs, dates, and forwards the original to the property survey board;

(c) After property survey board action is complete and the findings and decision documented, the secretary of the board returns the original to the PMO who then returns it to the APO with appropriate comments/instructions;

(d) **USAID only:** Forward one copy of Form AID 534-1 to the USAID Controller.

b. Preparation of Form OF-132, Property Disposal Authorization and Survey Report: See the preparation instructions that follow this form in 14 FAH-1 Exhibit H-615.2-2. Any field not addressed in the instructions should be left blank.

c. As an alternative to listing the property on Form OF-132 for State or Form AID 534-1 for USAID, posts may use the following procedure:

(1) At posts using the nonexpendable property application (NEPA), a copy of the Missing Property Report may be attached to Form OF-132 in lieu of listing the shortages on Form OF-132; and

(2) The Form OF-132 for State or Form AID 534-1 for USAID and any related documents must be kept in the inventory/reconciliation file (see 14 FAH-1 H-611).

14 FAH-1 H-615.3 Adjusting Property Records

(CT:PPM-1; 08-11-2004)

(Uniform State/USAID)

a. Posting to the inventory records must be made to reflect the new inventory. Posting, for those items where the physical counts agree with

the records balances, or where overages have occurred, should be made as soon as possible. Adjustments to those records where shortages have occurred are not made until instructions are received from the property management officer (PMO), after Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID have been completed.

b. Nonexpendable property application (NEPA) users refer to the NEPA User Manual. USAID missions using USAID's automated property system refer to USAID's System User Manual.

14 FAH-1 H-616 REPORTING LOST, STOLEN, OR DAMAGED PROPERTY AT POST

14 FAH-1 H-616.1 General

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. The accountable property officer (APO) is responsible and accountable for the care and safekeeping of all U.S. Government-owned property at post. To obtain relief of responsibility for lost, stolen, or damaged U.S. Government-owned property, the APO must be granted relief from the property management officer (PMO) or the property survey board, as appropriate. This is accomplished by reporting such instances on Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID.

b. The findings and decisions of the PMO or property survey board will serve to:

- (1) Relieve the APO of accountability for the property; and
- (2) Establish whether an employee is personally liable for damaged or missing property.

14 FAH-1 H-616.2 Implementation

14 FAH-1 H-616.2-1 Accountable Property Officer Action

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. To implement the reporting process referred to as a "property survey action," the accountable property officer (APO) prepares a Form OF-

132, Property Disposal Authorization and Survey Report, for State (see 14 FAH-1 Exhibit H-615.2-2) in triplicate, retaining one copy for the files and forwarding the original and remaining copy to the property management officer (PMO). The USAID APO prepares Form AID 534-1, Personal Property Disposal Authorization and Report. This action shall be taken within 15 days of discovery of loss or damage.

b. **State only:** See 14 FAH-1 Exhibit H-615.2-2 for preparation instructions for filling out Form OF-132, Property Disposal Authorization and Survey Report. The data field numbers of the preparation instructions correspond to the circled numbers in each field of the exhibit.

14 FAH-1 H-616.2-2 Property Management Officer (PMO) Action

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

(A) Investigation

The property management officer (PMO) should conduct his or her own investigation to verify facts as reported, and should take any necessary actions to strengthen operating procedures or management controls, in an effort to avoid repetition.

(B) Authorization

a. On survey actions where the acquisition cost of the property does not exceed \$1,000, the property management officer (PMO) rules on the case. On reports in excess of \$1,000, the PMO keeps a copy of the report in a pending file and forwards the original to the property survey board for action (see 6 FAM 226.5-1(B), paragraph b).

b. When the PMO rules on the case and the employee contests the ruling, the PMO keeps a copy of the report in a pending file with copies of any related documents, and forwards the original, along with the originals of any related documents, to the property survey board.

c. The PMO shall refer all survey reports covering program property or that which is caused by a civil disturbance or acts of God (earthquake, typhoon, etc.) to the property survey board, regardless of dollar value.

14 FAH-1 H-617 PROPERTY SURVEY BOARD AT POST

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. A property survey board is established to review and evaluate available information concerning lost, damaged, or stolen property having an acquisition cost of \$1,000 or more per item, and also when an employee contests a ruling made by the property management officer (PMO).

b. Property survey board action:

(1) The property survey board examines all evidence presented on Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID and any other related documents, and conducts further investigation, as deemed necessary;

(2) If appropriate, the PMO or the accountable property officer (APO) should be invited to meet with the board;

(3) The property survey board should also recommend corrective action for any recognized management control weakness; and

(4) When property survey board action is complete, the secretary of the property survey board returns Form OF-132 for State or Form AID 534-1 for USAID and any related documents to the PMO who will then inform the employee of the board's findings.

14 FAH-1 H-617.1 Employee Liability

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. In certain circumstances, an employee might be held personally liable for damaged or missing property. For example, property on loan to an employee may be damaged or stolen while in the possession of the employee. If negligence or misuse in allowing this to happen is established, the employee might be required to pay for the value of the property or for repairs to the property.

b. The property management officer (PMO) or property survey board, as appropriate, should take into consideration the fact that damage to U.S. Government property incurred in the course of an employee's official duties is property chargeable to the U.S. Government, not the employee, except in cases of neglect or misuse. Before charging the loss to the U.S.

Government, however, the PMO should be certain that the loss was clearly incurred in the course of official duties.

c. Facts, circumstances, conclusions, and findings should be clearly stated and fully documented when it is determined that an employee is held financially liable.

14 FAH-1 H-617.1-1 Establishing Liability Amount

(CT:PPM-1; 08-11-2004)

(Uniform State/USAID)

a. When it is determined that an employee is liable for damaged or missing property, that employee shall pay the cost of repairing or replacing the property (see 6 FAM 226.5-3).

b. The amount of liability for missing or damaged property shall be the cost of repairs (including shipment to and from the place of repair) or the estimated cost of repair if the property is not repaired.

c. The amount of liability for missing or destroyed property is based on the depreciated value (using straight line method) of the item. Minimum liability level is set at 10 percent of the acquisition cost of the item, except for antiques, works of art, and cultural heritage objects that are not depreciated. If a deliberate or preventable action, such as an unauthorized repair, results in diminished or negated value, the employee may be assessed up to the fair-market value.

d. To establish the depreciated value, first calculate the accumulated depreciation based on a straight-line method (i.e., the incremental reduction of an item's value in equal segments over the years of useful life). Start the process by establishing the item's depreciable cost, estimated useful life, and annual depreciation rate.

e. The depreciable cost is the acquisition cost minus the estimated salvage or scrap value expected to remain at the end of the projected useful-life period of the item. If the acquisition cost is not recorded in the property records, estimate the cost at the time acquired (see 6 FAM 225.1 for charges to be included when determining acquisition cost).

f. The 14 FAH-1 Exhibit H-213, Replacement Cycles for Personal Property, may be used for determining the useful life period of the item. However, the cycles indicated in the exhibit are averages and each post is encouraged to establish its own estimated life cycle for the property. When estimating useful life, consider such factors as physical wear and tear and technological change that bear on the economical usefulness of the item.

g. The annual depreciation is determined by dividing the depreciable cost by the number of estimated years of useful life. The accumulated depreciation is determined by multiplying the annual depreciation by the age of the item.

h. The depreciated value is then arrived at by subtracting the accumulated depreciation from the acquisition cost.

14 FAH-1 H-617.1-2 When Employee Is not Held Liable

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. In cases where an employee is involved in a survey action but is found to be not liable for damaged or missing property, the property management officer (PMO) provides the employee a photocopy of the fully completed Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID.

b. If an employee, other than the employee responsible for the loss or damage, has signed Form DS-584, Nonexpendable Property Transaction, covering property on loan, that employee shall also be provided with a photocopy of the form.

14 FAH-1 H-617.1-3 When Employee Is Held Liable

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. If it is determined that an employee is financially liable for damaged or missing property, the property management officer (PMO) provides the employee with a photocopy of the fully completed Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID and copies of any other documents which contain the findings of the PMO or the property survey board, as appropriate. The PMO keeps all form originals until reimbursement is made.

b. The copy of Form OF-132 for State or Form AID 534-1 for USAID sent to the employee should be accompanied by a memorandum containing instructions that payment is to be made (in cash or by check payable to the Department of State) to the PMO. **Payment of such a billing does not convey title of the property.**

14 FAH-1 H-617.2 Employee Appeal

14 FAH-1 H-617.2-1 State Employees

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

The employee has the right to make a final appeal to the head of the Foreign Service establishment whose decision is final:

(1) Appealing property management officer (PMO) ruling:

(a) If the PMO has made the ruling on the case and the employee contests the ruling, the PMO keeps the copy of the report and copies of any related documents in a pending file, and forwards the original of the report, along with the originals of any related documents, to the property survey board for a ruling;

(b) If the property survey board feels that more information is necessary, it may invite the employee to appear before the board to submit any additional information;

(c) If the property survey board's ruling is against the employee and the employee agrees to reimbursement, the PMO will arrange for payment by the employee. If the employee contests the board's ruling, the original of the report and the originals of any related documents are forwarded to the head of the Foreign Service establishment whose decision is final;

(d) When action by the head of the Foreign Service establishment is complete, the documents are returned to the PMO who will take appropriate action, based on the final decision;

(2) Appealing property survey board ruling: If the ruling was made by the property survey board and the employee contests the ruling, the PMO forwards the original of the report and the originals of any related documents to the head of the Foreign Service establishment; and

(3) When action by the head of the establishment is completed, the documents are returned to the PMO who will take appropriate action, based on the final decision.

14 FAH-1 H-617.2-2 USAID Employees

(CT:PPM-1; 08-11-2004)
(USAID Only)

If the employee contests the decision of the property management officer (PMO) or the property survey board, the report is forwarded to the USAID principal officer, whose decision is final. USAID principal officers

may appeal the property survey board's decision to USAID Washington, DC headquarters (USAID/W), Bureau for Management, Overseas Management Support Division (M/OMS), whose decision is final. For USAID missions that have been terminated, the employee's appeal is directed to the Director, M/OMS, whose decision is final.

14 FAH-1 H-617.3 Reimbursement by Employee

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. Every effort should be made to secure reimbursement from the employee before he or she departs post. When payment for damage or loss is received, the property management officer (PMO) forwards the payment and the original of Form OF-132, Property Disposal Authorization and Survey Report, for State to the budget and fiscal office (B&F) with instructions that deposit be made to the appropriate account, and that the B&F part of the form (field **[18]** in 14 FAH-1 Exhibit H-615.2-2) be completed and returned to the PMO. For USAID, the PMO forwards the payment and the original of Form AID 534-1 to the USAID mission controller's office.

b. **For USAID:** The controller will enter the funds in the appropriate proceeds account.

c. If the employee does not consent to reimburse the U.S. Government or has departed post before reimbursement is received, the case should be forwarded to the Bureau of Resource Management (RM) for collection of debt in accordance with 4 FAM for State. For USAID, the USAID mission controller must be contacted.

14 FAH-1 H-617.4 Final Administrative Action

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. When Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID has been returned to the property management officer (PMO) by the budget and fiscal office (B&F) or the USAID mission controller, the PMO sends the original of Form OF-132 or Form AID 534-1 and originals of related documents to the accountable property officer (APO) with appropriate comments and instructions. The pending copy should then be discarded.

b. The APO should coordinate final actions and ensure that the original of Form OF-132 or Form AID 534-1 is properly completed and signed.

14 FAH-1 H-617.4-1 Relief of Responsibility

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

A statement granting the accountable property officer (APO) relief from responsibility should be included on the completed copy of Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID.

14 FAH-1 H-617.4-2 Disposition of Property

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. Disposition of property is made in accordance with the instructions from the property management officer (PMO); for example, use property as is, rehabilitate property and use, or dispose of property. If the instructions are that the property be disposed of, the accountable property officer (APO) should coordinate with the property disposal officer (PDO). Disposal must be made in accordance with FAM regulations.

b. After disposal is complete, the PDO completes the appropriate part of Form OF-132, Property Disposal Authorization and Survey Report, for State (see field **[17]** on 14 FAH-1 Exhibit H-615.2-2) or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID and returns the form to the APO.

14 FAH-1 H-617.4-3 Adjustments to Property Records

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. The final step is the adjustment of the property records. The adjustments are made in accordance with the property management officer's instructions.

b. After making the adjustments, the accountable property officer (APO) completes the final field on the form (field **[20]**) on 14 FAH-1 Exhibit H-615.2-2, indicating that the record adjustments have been made.

14 FAH-1 H-617.4-4 Files

(CT:PPM-1; 08-11-2004)
(Uniform State/USAID)

a. When all actions have been completed, the original of Form OF-132, Property Disposal Authorization and Survey Report, for State or Form AID 534-1, Personal Property Disposal Authorization and Report, for USAID

and the originals of any related documents should be placed in a permanent file in the general services office, and the pending copy discarded.

b. **USAID only:** USAID missions are to send one copy of Form AID 534-1 to USAID's Bureau for Management, Overseas Management Support Division (M/OMS).

Provided reimbursement has been made by the employee, all documents may be disposed of three years after the loss or disposal of the property.

14 FAH-1 H-618 AND H-619 UNASSIGNED

14 FAH-1 Exhibit H-614.3-2

SAMPLE USAID RESIDENCE INVENTORY LIST

(CT:PPM-1; 08-11-2004)
(USAID Only)

Sample Residence Inventory List (AID Only)

Residence Inventory List Furniture, Furnishings, and Equipment									
CITY _____ COUNTRY _____									
2/ HB 23, CHAPTER 5A, SECTION 770 3/HB 23, CHAPTER 4A, SECTION 226.3									
PAGE ____ OF ____ PAGES DATE: _____									
1/ COUNTRY NO _____									
ITEM NO. 4/	CONT. NO. 5/	FS/ NO 6/	DESCRIPTION 7/	COND 8/	YEAR OF ACQ- SITION 9/	QTY. 10/	UNIT ACQ- SITION COST 11/	TOTAL COST 12/	REMARKS FUNDS 13/
<u>14/ OBJECT CLASS 311</u>									
<u>LIVING ROOM</u>									
1.	3740	71	Sofa, 3 Cushions - Drexel	G	76	2	\$250.00	\$500.00	1
2.	3210	71	Chair, Wing - Drexel	G	76	3	100.00	300.00	1
3.	3210	71	Chair, Arm - Drexel	G	76	4	100.00	400.00	1
4.	3270	71	Chest, Hall - Drexel	G	76	1	75.00	75.00	1
5.	3840	71	Table, End - Drexel	G	76	2	50.00	100.00	1
<u>DINING ROOM</u>									
6.	3800	71	Table, Dining (w/two leaves)	G	76	1	200.00	200.00	1
7.	3250	71	Chair, Wood w/arms (dining)	G	76	2	40.00	80.00	1
8.	3250	71	Chair, Wood w/o arms (dining)	G	76	6	30.00	180.00	1
9.	3150	71	Cabinet, China, - w/glass doors - Drexel	G	76	1	350.00	350.00	1
10.	3140	71	Buffet	G	76	1	300.00	300.00	1
<u>STUDY OR OFFICE ROOM</u>									
11.	0610	71	Desk, Wood (object class 310)	G	76	1	400.00	400.00	1
12.	0460	71	Chair, Rotary (object class 310)	G	76	1	250.00	250.00	1
13.	3500	71	Lamp, Table (ceramic)	G	76	1	40.00	40.00	1
14.	3680	71	Rug	G	76	1	125.00	125.00	1
15.	3840	71	Table, End - wood	G	76	1	45.00	45.00	1
<u>VERANDA (closed)</u>									
16.	3730	71	Sofa (metal)	G	76	1	230.00	230.00	1
17.	3260	71	Chair (metal)	G	76	4	40.00	160.00	1
18.	3850	71	Table, Coffee (metal)	G	76	1	85.00	85.00	1
19.	3850	71	Table, End (metal)	G	76	2	40.00	80.00	1
<u>MASTER BEDROOM (BEDROOM #1)</u>									
20.	3010	71	Bedframe, Single	G	76	2	80.00	160.00	1
21.	3540	72	Mattress, Double	G	76	1	95.00	95.00	1
22.	3270	71	Chest, Wood, 5 Drawers	G	76	1	125.00	125.00	1
23.	3454	71	Headboard, Double	G	76	1	75.00	75.00	1
24.	3210	71	Chair, Bedroom	G	76	2	75.00	150.00	1
25.	3820	71	Table, Night	G	76	2	50.00	100.00	1
TOTAL PAGE: \$4,605.00								\$4,605.00	

Continuation—14 FAH-1 Exhibit H-614.3-2

Sample Residence Inventory List (For AID Only), continued

<div style="text-align: right;">PAGE ____ OF ____ PAGES</div> <div style="text-align: center;"> Residence Inventory List Furniture, Furnishings, and Equipment </div> <div style="text-align: right;">DATE: _____</div>									
			CITY _____	COUNTRY _____					
			2/ HB 23, CHAPTER 5A, SECTION 770 3/HB 23, CHAPTER 4A, SECTION 226.3		1/ COUNTRY NO. _____				
ITEM NO. 4/	CONT. NO. 5/	FSI NO. 6/	DESCRIPTION 7/	COND. 8/	YEAR OF ACQUISITION 9/	QTY. 12/	UNIT ACQUISITION COST 11/	TOTAL COST 12/	REMARKS FUND 13/
			14/ OBJECT CLASS 311	PAGE 1 CARRIED FORWARD					
			BEDROOM #2						
26.	3010	71	Bedframe, Single	G	77	2	100.00	200.00	1
27.	3530	72	Mattress, Bed - Single	G	77	2	100.00	200.00	1
28.	3270	71	Chest, 5 Drawers	G	77	4	100.00	100.00	1
29.	3210	71	Chair, Bedroom	G	77	2	50.00	100.00	1
30.	5999	99	Drapes, 4 Panels (green)	G	77	4ea.	50.00	200.00	1
			BEDROOM #3						
31.			(VACANT NO FURNITURE)						
32.									
33.									
34.									
35.									
			BEDROOM #4						
36.			(VACANT NO FURNITURE)						
37.									
38.									
39.									
40.									
			BEDROOM #5 (USED AS A GUEST BEDROOM)						
41.	3010	71	Bedframe, Single	G	77	2	100.00	200.00	1
42.	3020	71	Bedframe, Single	G	77	1	100.00	100.00	1
43.	3060	72	Bedspring, Twin	G	77	2	50.00	100.00	1
44.	3530	72	Mattress, Bed, Twin	G	77	2	75.00	150.00	1
45.	3270	71	Chest, 5 Drawers	G	77	1	150.00	150.00	1
			HALLWAY UPSTAIRS)						
46.	3680	72	Rug, Runner	G	77	1	100.00	100.00	1
47.	3130	71	Bookcase, Wood - Household	G	77	1	200.00	200.00	1
			KITCHEN						
48.	3155	71	Cabinet, Kitchen (not attached to wall permanently)	G	77	1	200.00	200.00	1
49.	3840	71	Table, Wood - Local	G	77	2	20.00	20.00	1
			TOTAL PAGE TWO: \$6,575.00	\$6,625.00					

Continuation—14 FAH-1 Exhibit H-614.3-2

Sample Residence Inventory List (For AID Only), continued

<div style="text-align: right;">PAGE ____ OF ____ PAGES</div> <div style="text-align: center;"> Residence Inventory List Furniture, Furnishings, and Equipment </div> <div style="text-align: right;">DATE: _____</div>									
<div style="display: flex; justify-content: space-between;"> CITY _____ COUNTRY _____ </div>									
<div style="display: flex; justify-content: space-between;"> 2/ HB 23, CHAPTER 5A, SECTION 770 1/ COUNTRY NO. _____ </div>									
3/ HB 23, CHAPTER 4A, SECTION 226.3									
ITEM NO. 4/	CONT. NO. 5/	FSI NO. 6/	DESCRIPTION 7/	COND 8/	YEAR OF ACQ- SITION 9/	QTY. 10/	UNIT ACQ- SITION COST 11/	TOTAL COST 12/	REMARKS FUNDS 13/
			14/ OBJECT CLASS 311	PAGE 2 CARRIED FORWARD					
			LAUNDRY						
50.	3840	71	Table, Wood - Local	G	77	1	20.00	20.00	1
			COOKING UTENSILS (non-electric)						
51.	5999	99	Baking Sheet	G	77	2	3.00	6.00	1
52.	5999	99	Bowl, Mixing	G	77	1	4.00	4.00	1
53.	5999	99	Ladle	G	77	1	5.00	5.00	1
54.	5999	99	Pan, Bake	G	77	2	5.00	10.00	1
55.	5999	99	Sharpener, Knife	G	77	1	5.00	5.00	1
56.	5999	99	Spatula	G	77	1	5.00	5.00	1
57.	5999	99	Teakettle	G	77	1	10.00	10.00	1
			KITCHEN CUTLERY (non-electric)						
58.	5999	99	Knife, Cook's	G	77	1	10.00	10.00	1
59.	5999	99	Butcher, Steel	G	77	1	5.00	5.00	1
60.	5999	99	Knife, Boning	G	77	4	5.00	20.00	1
61.	5999	99	Knife, Bread, Serrated Edge	G	77	1	10.00	10.00	1
62.	5999	99	Knife, Meat Slicing	G	77	1	10.00	10.00	1
			KITCHEN APPLIANCES, ELECTRIC						
63.	3120	73	Blender/Mixer	G	77	1	80.00	80.00	1
64.	8260	73	Coffee Maker, 50 or more cups	G	77	1	50.00	50.00	1
65.	3870	73	Toaster, 4-Slice	G	77	1	50.00	50.00	1
66.	5999	99	Waffle Iron/Grill	G	77	1	50.00	50.00	1
67.	3490	73	Food Warmer	G	77	1	75.00	75.00	1
			DINNER SET, CHINA						
68.	3330	73	China Set w/service pieces	G	77	24		700.00	1
69.	3330	73	Teacups (extra)	G	77	36		100.00	1
70.	3330	73	Dessert Plates (extra)	G	77	36		100.00	1
			FLATWARE SET, SILVERPLATE*						
			*(state # of pieces per setting)						
71.	3410	73	One set of Silverplated Flatware "English Crown"	G	77	1	750.00	750.00	1
TOTAL PAGE THREE: \$8,630.00								\$8,680.00	

Continuation—14 FAH-1 Exhibit H-614.3-2

Sample Residence Inventory List (For AID Only), continued

Residence Inventory List Furniture, Furnishings, and Equipment									
PAGE <u>3</u> OF <u>3</u> PAGES									
DATE: _____									
CITY _____ COUNTRY _____									
2/ HB 23, CHAPTER 5A, SECTION 770 3/ HB 23, CHAPTER 4A, SECTION 226.3									
1/ COUNTRY NO. _____									
ITEM NO. 4/	CONT. NO. 5/	FSI NO. 6/	DESCRIPTION 7/	COND 8/	YEAR OF ACQ- SITION 9/	QTY. 10/	UNIT ACQ- SITION COST 11/	TOTAL COST 12/	REMARKS FUNDS 13/
			14/ OBJECT CLASS 311				PAGE 3 CARRIED FORWARD		
								\$8,680.00	
			GLASSWARE SET, UNCRESTED crystal and glassware, (uncrested or other commercial state # of pieces per setting and how many settings						1
72.	3450	73	Cocktail Glasses	G	77	60		60.00	1
73.	3450	73	Highball Glasses	G	77	60		120.00	1
74.	3450	73	Salt & Pepper Shakers, Glass	G	77	4 pcs		40.00	1
75.	3450	73	Water Pitcher, Glass	G	77	1		10.00	1
			LINENS, TABLE						
76.	5999	99	Tablecloth (linen)	G	77	2	40.00	80.00	1
77.	5999	99	Napkins, Cloth	G	77	24	1.00	24.00	1
78.	5999	99	Tablecloth, Bridge, w/napkins	G	77	8	10.00	80.00	1
			BED AND BATH LINENS (for guest bedroom and bathroom only)						
79.	5999	99	Sheets, Single (cotton)	G	77	6 ea	5.00	30.00	1
80.	5999	99	Pillow Cases (cotton)	G	77	6 ea	5.00	30.00	1
81.	5999	99	Blankets, Wool (non-electric)	G	77	4 ea	20.00	80.00	1
82.	5999	99	Towels, Bath, Large	G	77	6 ea	10.00	60.00	1
			EQUIPMENT						
83.	3640	41	Refrigerator, "Ser." 456575	G	77	1	450.00	450.00	1
84.	3440	41	Freezer, "Ser." 2345345	G	77	1	500.00	500.00	1
85.	3360	35	Dryer, Elec., "Ser." 33445434	G	77	1	250.00	250.00	1
86.	3900	79	Vacuum Cleaner, "Ser." 8758	G	77	1	75.00	75.00	1
87.	8140	61	Transformer, 250W, "Ser." 770	G	77	2	50.00	100.00	1
			INSTALLED EQUIPMENT						
88.	6020	41	Air Conditioner, "Ser." 33445	G	77	10	400.00	4000.00	1
89.	3460	45	Hot Water Heater, Model 456	G	77	1	200.00	200.00	1
90.	6650	41	Fan, Ceiling, "Ser." 567	G	77	1	80.00	80.00	1
			TOTAL PAGE FOUR: \$14,899.00					\$14,949.00	

Continuation—14 FAH-1 Exhibit H-614.3-2

Sample Residence Inventory List (For AID Only), continued

Residence Inventory List Furniture, Furnishings, and Equipment										PAGE ____ OF ____ PAGES
CITY _____ COUNTRY _____										DATE: _____
2/ HB 23, CHAPTER 5A, SECTION 770 3/HB 23, CHAPTER 4A, SECTION 226.3										1/ COUNTRY NO. _____
ITEM NO. 4/	CONT. NO. 5/	FSI NO. 6/	DESCRIPTION 7/	COND 8/	YEAR OF ACQ- SITION 9/	QTY. 10/	UNIT ACQ- SITION COST 11/	TOTAL COST 12/	REMARKS FUNDS 13/	
			14/ OBJECT CLASS 311			PAGE 4 CARRIED FORWARD				
			PROPERTY MADE AVAILABLE BY LANDLORD					\$14,949.00		
91.	3740	71	Sofa, 3 Cushion (local made)	P	67	3	100.00	300.00		
92.	3210	71	Chair, Arm (local made)	P	67	4	50.00	200.00		
			PROPERTY MADE AVAILABLE BY EMBASSY							
93.	7410	58	Radio, Security Not counted in inventory	G	77	1	950.00	950.00		
								\$15,449.00		
INVENTORIED BY:										
SIGNATURE _____										
SIGNATURE _____										
DATE _____										
<p>15/ P. I acknowledge receipt of household furniture, furnishings, and appliances as listed herein. Except for normal depreciation, and circumstances beyond my control, I accept financial responsibility for damage or loss of property caused by me or members of my household. It is understood that the extent of my liability for damages or lost property will be determined by a Survey Board.</p> <p style="text-align: right;">_____ Employee Receiving Property</p> <p>G. Remarks</p>										
<p>H. I certify that all items selected on the inventory of Household Furniture, Furnishings, and Equipment of the date shown above have been returned in good condition (or that the determinations and recommendations of the Survey Board have been complied with) and that the responsible person whose name appears above is hereby relieved of responsibility of said household furniture, furnishings, and equipment.</p> <p style="text-align: right;">_____ Accountable Property Officer</p> <p style="text-align: right;">DATE _____</p>										

Continuation—14 FAH-1 Exhibit H-614.3-2

Sample Residence Inventory List (For AID Only), continued

Residence Inventory List Furniture, Furnishings, and Equipment		
	CITY	COUNTRY
NAME: _____		DATE: _____
ADDRESS: _____		PROPERTY AID-OWNED or LEASE No. _____
(HB 23, CHAPTER 5A, Section 770) (HB 23, CHAPTER 4A, Section 226.3)		COUNTRY NO. _____
Value of furniture, furnishings, and equipment in USAID Directors and AID Representatives residence as of DATE: _____ Per \$ _____ PAGE INVENTORY ATTACHED.		
A. FURNITURE	\$6,220.00	
B. CARPETING	225.00	
C. APPLIANCES	285.00	
D. EQUIPMENT	1,375.00	
E. OTHER FURNISHINGS (including expendable items) (AID Directors and Representatives only)		8,105.00
1. CHINAWARE	900.00	
2. GLASSWARE	230.00	
3. SILVERPLATE, FLATWARE	750.00	
4. KITCHENWARE	100.00	
5. LINENS, BED (Guest bed/bathroom only)	200.00	
6. LINENS, TABLE (Representational only)	184.00	
7. DRAPES/UPHOLSTERY	200.00	
8. LANDLORD PROPERTY	500.00	3,064.00
9. STATE OR OTHER AGENCY	950.00 *	
TOTAL		11,169.00
F. INSTALLED EQUIPMENT (see items 88 thru 90 page 4) (Not Included in limitation per section 770 HB 23)		4,280.00
GRAND TOTAL		15,449.00

* This is a security radio, not counted in overall total.
(see item 93, page 5)

Continuation—14 FAH-1 Exhibit H-614.3-2

Sample Residence Inventory List (For AID Only), continued

INSTRUCTIONS

1. Country number: Enter country number here, i.e.
Guatemala - 520 Kenya - 615
Philippines - 492 Egypt - 263
2. HB 23, Chapter 5, Section 770 is to be used when taking an inventory for the Mission Director, AID Representative, or Deputy Director.
3. HB 23, Chapter 4A, Section 225.3 is to be used when taking inventory for Mission employees.
4. Item Number - Number all items numerically, starting with number 1.
5. Control Number - Take from the "Nonexpendable Property Description and Control Number Guide."
6. FSI Number - Take the Federal Supply Indicator number from the Federal Supply Catalog; this number is also reflected in the "Nonexpendable Property Description and Control Number Guide."
7. Description - Enter the description of the item as it appears in the "Nonexpendable Property Description and Control Number Guide."
8. Condition Codes: Number 1-9 and letters X and S. See attached Property Condition Codes.
9. Year of Acquisition - Enter last two digits of calendar year, i.e., 90 for 1990.
10. Quantity - Enter total number of items.
11. Unit Acquisition Cost - Enter the cost of one item.
12. Total Cost - Columns 10 and 11.
13. Remarks - Funds - Enter type of funds used to purchase item(s), i.e.,
Valid Codes
 1. AID Funded (operating expenses)
 2. Trust Funded (host-country funded)
 3. Contract Funded (originated by a PIO/T normally)
 4. PASA Funded (funded by another U.S. Government Agency)
 5. Project Funded (originated by a PIO/C normally)
 6. Other (none of the above); could be State, Peace Corps, etc.
14. Object Class
 - 310 - Office Furniture, Equipment, and Furnishings
 - 311 - Household Furniture, Equipment, and Furnishings
 - 319 - Other
15. F. Write or type name of employee whose inventory is taken and obtain signature.
G. Note damage.
H. Write or type name of Accountable Property Officer and obtain signature.

14 FAH-1 Exhibit H-615.2-2

FORM OF-132

PROPERTY DISPOSAL AUTHORIZATION AND SURVEY REPORT

(CT:PPM-1; 08-11-2004)

PROPERTY DISPOSAL AUTHORIZATION AND SURVEY REPORT							REPORT NO. ③	
NAME OF POST ①			DATE (mm-dd-yyyy) ②		<input type="checkbox"/> DAMAGED ④ <input type="checkbox"/> FOREIGN ACCESS		<input type="checkbox"/> MISSING <input type="checkbox"/> REPLACEMENT	
ITEM NO. ⑤	PROPERTY NO. ⑥	DESCRIPTION ⑦	QUANTITY ⑧	UNIT ⑨	UNIT COST ⑩	TOTAL COST		
						LOCAL	U.S. \$	
						\$		⑪
TOTAL						\$		⑫

NSN 7540-00-138-9212

50132-104

OPTIONAL FORM 132
REVISED 10-93
DEPARTMENT OF STATE

Continuation—14 FAH-1 Exhibit H-615.2-2

EXPLAIN CIRCUMSTANCES CAUSING REPORTED STATUS OF PROPERTY	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; line-height: 30px; margin: 0 auto;">13</div>	
I CERTIFY THAT THE FOREGOING IS ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE. <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature of Responsible Party)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
ACCOUNTABLE OFFICER STATEMENT AND RECOMMENDATIONS	
<input type="checkbox"/> REQUEST AND RECOMMENDATION APPROVED	
<input type="checkbox"/> REFERRED TO PROPERTY SURVEY BOARD <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature of Accountable Officer)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
PROPERTY MANAGEMENT OFFICER	
<input type="checkbox"/> REQUEST AND RECOMMENDATION APPROVED	
<input type="checkbox"/> REFERRED TO PROPERTY SURVEY BOARD <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature of Property Management Officer)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
BOARD OF SURVEY FINDINGS AND DECISION	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; line-height: 30px; margin: 0 auto;">16</div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
DISPOSITION OF PROPERTY/PROPERTY DISPOSAL OFFICER COMMENTS	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; line-height: 30px; margin: 0 auto;">17</div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
BUDGET AND FISCAL OFFICER	
Action Taken:	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; line-height: 30px; margin: 0 auto;">18</div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
PROPERTY MANAGEMENT OFFICER FINAL COMMENTS	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; line-height: 30px; margin: 0 auto;">19</div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	
ACCOUNTABLE PROPERTY OFFICER	
OF-158 number: _____	
Action Taken: _____	
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; line-height: 30px; margin: 0 auto;">20</div>	
<div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Signature)</i> </div> <div style="float: right; width: 40%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <i>(Date (mm-dd-yyyy))</i> </div> <div style="clear: both;"></div>	

OPTIONAL FORM 132
REVISED 10-93 DEPARTMENT OF STATE

Continuation—14 FAH-1 Exhibit H-615.2-2

Data Field Preparation Instructions for Form DS-132

The data field numbers below correspond to the data field numbers on the form.

Data Field

[1] Post

Enter the name of the post.

[2] Date

The date that the report is prepared.

[3] Report Number

Enter the report number. For control purposes, the number should be one in the same series of numbers used for other survey actions. The prefix SR could be used to identify a survey report (e.g., SR/2002-5).

[4] Type of Action

Enter an "X" in the "missing" field.

[5] Item Number

Each line on the report should be listed numerically.

[6] Property Number

Enter the nonexpendable property application (NEPA) bar code number.

[7] Description

Enter the description, as recorded on the property records. Posts with NEPA should also enter the property number in this field.

[8] Quantity

Enter the quantity missing.

[9] Unit

Enter the item unit (e.g., each, box, dozen).

Continuation—14 FAH-1 Exhibit H-615.2-2

[10] Unit Cost

Enter the unit cost, as recorded on the property records.

[11] Total Cost

Enter the total line item cost in U.S. dollars.

[12] Total

Enter the total of field [11].

[13] Explanation of Circumstances

This field is not relevant to this kind of action. It is generally used when a survey report is submitted on damaged or missing property other than an inventory shortage.

[14] Accountable Property Officer Statement

The accountable property officer makes a statement that this is an inventory shortage and explains efforts made to locate the property. The APO's statement can be prepared on a separate document, and added to Form OF-132 as an attachment.

[15] Property Management Officer

The property management officer (PMO) notes any action he or she has taken, or makes a statement to the accountable property officer or the property survey board, as appropriate, and signs and dates. A statement by the PMO can be prepared on a separate document, and added to Form OF-132 as an attachment.

[16] Survey Board Findings and Decision

The property survey board indicates its findings and decision, and signs and dates.

[17] Budget and Fiscal Officer

The budget and fiscal officer normally does not become involved in survey reports unless there is employee remuneration for missing or damaged property.

Continuation—14 FAH-1 Exhibit H-615.2-2

[20] Accountable Property Officer

Generally, the action taken by the accountable property officer (APO) at this point is to ensure that adjustments are made to the property records. The accountable property officer signs after being assured that the adjustments have been made.